



21st Century Community Learning Centers (CCLC) Grant Closing Guidelines

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Policy:

The Indiana Department of Education's (IDOE) 21st Century Community Learning Centers (CCLC) program office has developed the following guidance relevant to the closing-out of a 21st CCLC grant award (i.e., following the four-year funding cycle) in accordance with the Education Department General Administrative Regulations (EDGAR), 34 CFR, Part 74, EDGAR, 34 CFR, Part 80, and State of Indiana guidelines. These policies are intended for use to guide record retention, equipment inventory, and supplies inventory for a 21st CCLC program that will not be continuing. 21st CCLC grantees are encouraged to review this guidance and other applicable state and federal regulations concerning the close-out of a Federal grant.

**The following guidance applies only to Cohort 8 grantees that will not be a part of Cohort 9/10, and Cohort 9 grantees that will not be a part of Cohort 11.*

Deadlines:

Budget Revision Requests

All approved budget amendments must be submitted to your 21st CCLC Grant Specialist and approved by IDOE 30 days before the grant period ends. Budget revision requests can only be submitted for future expenses. The revision request needs to be approved by IDOE before you can obligate your grant award following the newly revised budget.

- [CH8 Budget Revision Deadline-June 1, 2021](#)
- [CH9 Budget Revision Deadline-July 1, 2022](#)

Inventory and End of Year Reports

All 21st grantees that will be ending their time in the 21st CCLC program are required to complete an End of Year (EOY) Report and an Inventory Report to their 21st CCLC Grant Specialist within 60 days of their contract end date.

- [CH8 Inventory and End of Year Reports-August 30, 2021](#)
- [CH9 Inventory and End of Year Reports-September 30, 2022](#)

Evaluation Reports

An Executive Summary and Local Evaluation Report must be submitted to IDOE within 60 days after the termination of the grant. This would include attendance, staffing, and participant data required for 21 APR as well.

- [CH8 Local Evaluation Report and Executive Summary Deadline-August 30, 2021](#)
- [CH9 Local Evaluation Report and Executive Summary Deadline-September 30, 2022](#)

Records Retention

All financial and programmatic records (such as payroll, semi-annual certifications, etc.), supporting documentation, statistical records (i.e., data collection records) and other records required by the terms of the grant or program regulations and policies, must be retained for five years after the grant closure. The starting date of the retention period starts on the day the 21st CCLC grantee submits to IDOE its last End of Year Report. The End of Year Report is due 60 days after the date in which the grant ends.

All records, including the programmatic and fiscal records of contractors compensated for services with 21st CCLC grant funds, must be retained following the same procedures listed in the preceding paragraph. This includes keeping purchase orders, invoices, receipts, and related documents to support expenditures. 21st CCLC grantees are responsible for maintaining all records justifying the expenditures of 21st CCLC grant funds, including records generated by vendors contracted to provide services. It is highly recommended that the fiscal agent collects all records from contractors upon completion of each contract or make sure that contracts contain language requiring independent contractors to retain all 21st CCLC records for the length of time specified in this guidance.

Equipment and Supplies

Equipment:

Equipment can be categorized as property that has an **individual** value over \$5,000. For any individual item or device (such as an iPad), please see the section regarding **supplies**.

Your program's property and inventory policy, disposal policy, and supporting documentation for items identified as "equipment" should be retained for five years following the close-out of the grant, as specified in the preceding paragraphs regarding records retention. All equipment items must be tagged and identified within the property and inventory records.

If the out-of-school time program continues once grant funds cease, the program may continue to use the equipment that was previously acquired. As part of the close-out of a grant, 21st CCLC grantees must offer to transfer 21st CCLC equipment to other programs or projects currently or previously supported by Federal funds, such as other 21st CCLC programs located within the district/area of the current grant first and then to other federal educational programs such as Title I. Such transfer of equipment cannot interfere with use by the program or project for which it was originally intended.

Inventory/property records should reflect the status (i.e., transfer) of equipment upon termination of the grant. If no Federal program accepts the equipment, disposition of the equipment must be approved by IDOE. Upon receiving approval, these items may be retained, or auctioned and IDOE shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by IDOE's share of the equipment. Proceeds from the sale of the equipment will be treated as program income and must be reported to IDOE, as appropriate.

IDOE will provide written approval/denial of the equipment disposition request within thirty (30) days after receipt of request. Equipment Disposition Requests along with a copy of the Equipment Inventory should be mailed or e-mailed to 21cclcprogram@in.doe.gov.

****For official EDGAR Policy for the Disposition of Equipment Funded from Title Programs, See Appendix A***

Supplies:

Supplies are defined as items that are consumed in use, lose their original appearance with use, are expendable, are inexpensive, have an expected useful life of under 1 year, and lose identity through incorporation into a more complex unit or substance. **Devices purchased (iPads, laptops, TVs) with federal funds that have an individual cost of less than \$5,000 are to be treated as supplies.** Residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon the termination or completion of a grant, the supplies should first be offered to another 21st CCLC program. If they are not needed in the 21st CCLC program, then the supplies may be offered to another federally sponsored program (i.e. a school or district's Title program) or project within that school, district or community. If they are not needed by any federally sponsored program or projects, the sub-grantee shall compensate IDOE for its share of the cost.

Sub-Recipient Monitoring

Compliance and Performance Assessment: IDOE may conduct a review of all close-out sub-grantee financial records. The financial records will include year's three and four of the grant. The review will be conducted via a desktop audit. 21st CCLC grantees will be contacted by IDOE staff to coordinate and discuss the documents needed for the review.

Later Disallowances and Adjustments

The termination or closing of a grant does not affect:

- (a) IDOE's right to disallow costs and recover funds based on a later audit or other review.
- (b) the sub-grantee's obligation to return any funds due because of later refunds, corrections, or other transactions.
- (c) records retention as required by IDOE; and
- (d) audit requirements in accordance with Indiana's Single Audit guidelines and requirements.

Suggested Grant Closeout Checklist

The 21st CCLC staff compiled the following list of items to consider when you are closing-out a 21st CCLC grant. Some items may not apply to your situation. Additional actions may also need to occur. An important detail to note is that many of these items will need to commence after the grant period ends. Plans will need to be made for completion of all appropriate items.

Submit Required Reports:• **Cohort 8**

June 1, 2021

- ☐
- Final Budget Revision Request

August 30, 2021

- ☐
- Inventory and Disposition Report
-
- ☐
- End of Year Report
-
- ☐
- [Local Evaluation Report](#)
-
- ☐
- [Executive Summary](#)

• **Cohort 9**

July 1, 2022

- ☐
- Final Budget Revision Request

September 30, 2022

- ☐
- Inventory and Disposition Report
-
- ☐
- End of Year Report
-
- ☐
- [Local Evaluation Report](#)
-
- ☐
- [Executive Summary](#)

Additional Tasks:

- ☐
- Notify of program closing, in writing:
- Your Staff;
 - Your Partners;
 - Parents/Families/Legal Guardians and Students;
 - Governing Authority/Board;
 - Sponsors (for Community Schools);
 - Volunteers
 - All other program Stakeholders.
- ☐
- If a community school; have you notified your Governing Authority and sponsor of your 21st CCLC program closing?
-
- ☐
- Notify parents/families/legal guardians and students of other possible before and/or after-school care programs including contact information.
-
- ☐
- Have you provided a clear written timeline of the closing procedures to all of your program stakeholders?
-
- ☐
- Have plans been made for your facility if applicable?
-
- ☐
- Have you notified your transportation provider(s)?
-
- ☐
- Has your website been updated? Remove all 21st CCLC marketing.
-
- ☐
- If different from location identified in grant applications, have you notified ODE's 21stCCLC Grant Administrator of the location that will house your program records
-
- ☐
- Have all appropriate agencies been contacted about procedures to handle changes in status for:
- Unemployment Insurance;
 - Workers Compensation;

- Employment Benefits; and
 - Federal, State, and Local Taxes?
- ☐ Create a plan to issue W-2 forms for income taxes
- ☐ Clarify COBRA benefits and when medical benefits will end
- ☐ Close out all contracts.
- ☐ Take appropriate action on uncashed checks.
- ☐ Collect and void all unused checks.
- ☐ Take appropriate action on pending invoices.
- ☐ Take appropriate action on bank accounts (i.e. close accounts once all transactions are cleared).
- ☐ Have plans been made for a final audit and any audit resolutions?
- ☐ Take appropriate action to complete the Monitoring review.
- ☐ Have all appropriate IDDE offices been contacted:
 - ☐ 21stCCLC;
 - ☐ Child Nutrition;
 - ☐ Licensing); and
 - ☐ Grants Management
- ☐ Optional:
 - ☐ Request time to discuss program closure with 21st CCLC Staff
 - ☐ Begin identifying alternative funding sources (Examples: Local Community Foundation, Local School District, etc.)

Applicable Federal and State Guidelines

All 21st CCLC grantees are required to know and are held accountable to the rules and regulations that govern the 21st Century grant. Below is a list of resources that will assist you as you process the closing of your grant:

- U.S. DOE Federal Guidelines

<http://www.ed.gov/programs/21stcclc/index.html>

- U. S. DOE Non-Regulatory Guidance

<https://www2.ed.gov/programs/21stcclc/guidance2003.pdf>

- EDGAR (Education Department General Administrative Regulations)

<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Appendix A:

Disposing of Equipment Funded from Title Programs

IC 5-22-22-4 Use of auctioneer

Sec. 4. (a) If the property to be sold is:

- (1) one (1) item, with an estimated value of one thousand dollars (\$1,000) or more; or
- (2) more than one (1) item, with an estimated total value of five thousand dollars (\$5,000) or more; the purchasing agency may engage an auctioneer licensed under IC 25-6.1 to advertise the sale and conduct a public auction.

IC 5-22-22-6 Public or private sale or transfer without advertising

Sec. 6. If the property to be sold is:

- (1) one (1) item, with an estimated value of less than one thousand dollars (\$1,000); or
- (2) more than one (1) item, with an estimated total value of less than five thousand dollars (\$5,000); the purchasing agency may sell the property at a public or private sale or transfer the property, without advertising.

IC 5-22-22-8 Worthless property

Sec. 8. (a) If the property is worthless, it may be demolished or junked.

- (b) For purposes of this section and IC 5-22-21-6(4)(B), property may be considered worthless or of no market value if the value of the property is less than the estimated costs of the sale and transportation of the property. As added by P.L.49-1997, SEC.1. Amended by P.L.7-1998, SEC.11.

IC 5-22-22-10 Exchange of property between purchasing agency and governmental body

Sec. 10. (a) A purchasing agency may exchange property with another governmental body upon terms and conditions agreed upon by the governmental bodies as evidenced by adoption of a substantially identical resolution by each entity.

- (b) A transfer under this section may be made for any amount of property or cash as agreed upon by the governmental bodies. As added by P.L.49-1997, SEC.1.